

AGREEMENT

THIS AGREEMENT, #13-690-14806 is entered into by and between the State of New Mexico Children, Youth and Families Department, hereinafter referred to as the "Agency" and New Mexico State University, hereinafter referred to as the "Contractor."

WHEREAS, the Agency is the state agency designated to receive and administer state funds to provide training for Community Services Bureau Programs.

WHEREAS, the Agency desires to engage and the Contractor is willing to provide certain portions of the Agency's program,

NOW THEREFORE, the Agency and the Contractor in consideration of mutual covenants and agreements herein contained, do hereby agree as follows:

I. Period of Agreement

This Agreement shall become effective when signed by both parties and shall terminate on **June 30, 2016**, unless terminated pursuant to Article VI, *infra*.

II. Statement of Work

The Contractor shall provide the program of services as set forth in the scope of work which is attached hereto as "Attachment 1 – Statement of Work" and incorporated herein by reference, unless amended or terminated pursuant to Article VI, *infra*. In consideration for the provision of those services, the Agency agrees to purchase and the Contractor agrees to perform the services identified in the Statement of Work.

III. Limitation of Cost

The total amount of the monies payable to the Contractor under this Agreement shall not exceed four hundred fifty two thousand two hundred and eight dollars (**\$452,208.00**) including New Mexico gross receipts tax. The annual budget is attached hereto as "Attachment 2 - Budget" and incorporated herein by reference.

IV. Payment

The Agency shall make monthly payments to the Contractor for services and costs specified in Attachment 2. The Contractor shall submit certified and documented invoices and vouchers monthly for actual work performed and expenses incurred to the Agency. The Contractor's failure to submit such payment vouchers, invoices, and supporting documentation within fifteen (15) days after they are due may result in the non-availability of funds for payment and/or the denial of payment by the Agency.

V. Return of Funds

IN WITNESS WHEREOF, the Agency and the Contractor have caused this Agreement to be executed, said Agreement to become effective when signed by both parties.

Contractor - The Regents of New Mexico State University



Authorized Signatory

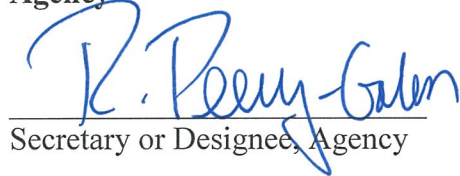
Date: 7/6/12

Dr. Neta Fernandez, Director
Printed Title of Authorized Signatory

N/A
Legal Counsel, Contractor

Date: _____

Agency



Secretary or Designee, Agency

Date: 7/11/12

Approved as to legal form and sufficiency.



Office of General Counsel, Agency

Date: 7/10/12

Upon termination of this Agreement, or after the services provided for herein have been rendered, surplus money, if any, shall be returned by the Contractor to the Agency.

VI. Termination of Agreement

This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to intended date of termination. **By such termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. THE PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE OTHER LEGAL RIGHTS AND REMEDIES AFFORDED THE STATE IN SUCH CIRCUMSTANCES AS CONTRACTOR'S DEFAULT/BREACH OF CONTRACT.**

VII. Funds Accountability

The parties shall provide for strict accountability of all monies made subject to this Agreement. The Contractor shall maintain fiscal records, follow generally accepted accounting principles, and account for all receipts and disbursements of funds transferred to the Contractor pursuant to this Agreement. The Contractor will include all monies made subject to this Agreement in the annual audit and will provide the Agency with a copy of the annual audit.

VIII. Maintenance of Records

The Agency shall maintain records as required of any administering state agency pursuant to applicable state law and regulation. The Contractor shall maintain fiscal and programmatic records relative to those funds and activities that have been made subject to this Agreement for a minimum of three (3) years. The Contractor agrees to comply with the requirements and regulations set forth in **Attachment 3 – Administrative and Fiscal Standards**.

IX. Confidentiality

Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the Agency.

X. Amendments

This Agreement shall not be altered, changed, or amended except by an instrument, in writing, executed and approved by both parties.

XI. Assignment

The Contractor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the Agency.

XII. Applicable Law

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with Section 38-3-1 (G) NMSA 1978. By execution of this Agreement, Contractor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Agreement.

XIII. Acquisition of Property

The parties agree that neither party shall acquire any property as the result of this Agreement.

XIV. Liability

Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation or requirements applicable to the performance of the Agreement. Each party shall be liable for its actions according to this Agreement subject to the immunities and limitations of the New Mexico Tort Claims Act, Sections 41-4-1, et. seq., NMSA 1978, as amended.

XV. Execution of Documents

The Agency and the Contractor agree to execute any document(s) necessary to implement the terms of this Agreement.

XVI. Sub-Contracts

The Contractor shall be ultimately responsible for all items enumerated in Attachment 1 of this Agreement. The Contractor shall seek advance approval from the Agency of all sub-contracts, including qualifications and job descriptions for any professional service sub-contract.

XVII. Equal Opportunity Compliance

The Contractor agrees to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws of the State of New Mexico, the Contractor assures that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, age, physical or mental handicap, or serious medical condition, spousal affiliation, sexual orientation or gender identity, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If Contractor is found not to be in compliance with these requirements during the life of this Agreement, Contractor agrees to take appropriate steps to correct these deficiencies.

XVIII. Workers' Compensation

The Contractor agrees to comply with state laws and rules applicable to workers' compensation benefits for its employees. If the Contractor fails to comply with the Workers' Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the Agency.

XIX. Lobbying Certification

The Contractor, by signing below, certifies to the best of his/her knowledge and belief, that:

No federal appropriated funds have been paid or will be paid by or on the behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit a Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of facts upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. (United States Code). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

XX. New Mexico Employees Health Coverage.

A. If Contractor has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Contractor certifies, by signing this agreement, to have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees no later than July 1, 2010 if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000 dollars.

B. Contractor agrees to maintain a record of the number of employees who have (a) accepted health insurance; (b) declined health insurance due to other health insurance coverage already in place; or (c) declined health insurance for other reasons. These records are subject to review and audit by a representative of the state.

C. Contractor agrees to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the

following web site link to additional information: <http://insurenwnewmexico.state.nm.us/>.

XXI. Employee Pay Equity Reporting

Contractor agrees if it has ten (10) or more New Mexico employees OR eight (8) or more employees in the same job classification, at any time during the term of this contract, to complete and submit the PE10-249 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. If contractor has (250) or more employees contractor must complete and submit the PE250 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. For contracts that extend beyond one (1) calendar year, or are extended beyond one (1) calendar year, contractor also agrees to complete and submit the PE10-249 or PE250 form, whichever is applicable, within thirty (30) days of the annual contract anniversary date of the initial submittal date or, if more than 180 days has elapsed since submittal of the last report, at the completion of the contract, whichever comes first. Should contractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor agrees to provide the required report within ninety (90) days of meeting or exceeding the size requirement. That submittal date shall serve as the basis for submittals required thereafter. Contractor also agrees to levy this requirement on any subcontractor(s) performing more than 10% of the dollar value of this contract if said subcontractor(s) meets, or grows to meet, the stated employee size thresholds during the term of the contract. Contractor further agrees that, should one or more subcontractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor will submit the required report, for each such subcontractor, within ninety (90) days of that subcontractor meeting or exceeding the size requirement. Subsequent report submittals, on behalf of each such subcontractor, shall be due on the annual anniversary of the initial report submittal. Contractor shall submit the required form(s) to the State Purchasing Division of the General Services Department, and other departments as may be determined, on behalf of the applicable subcontractor(s) in accordance with the schedule contained in this paragraph. Contractor acknowledges that this subcontractor requirement applies even though contractor itself may not meet the size requirement for reporting and be required to report itself.

Notwithstanding the foregoing, if this Contract was procured pursuant to a solicitation, and if Contractor has already submitted the required report accompanying their response to such solicitation, the report does not need to be re-submitted with this Agreement.

XXII. Background Checks

CYFD Contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The Contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required to have background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.

Attachment 1 – Statement of Work
New Mexico State University

Performance Measures:

1. 80% of all participants in these trainings will indicate improvement in knowledge and/or skills.

NMSU (the Contractor) will coordinate with CYFD to provide training as outlined below:

Adoption Conference

1. The Contractor shall coordinate one Adoptive Parent Conference. The majority of conference expenses will be charged to this contract. Some conference expenses will be charged to IV-E funds under a separate agreement. These IV-B funds will be used to pay for trainers, location, registration, issuing CEU's, child care, activities for children, refreshment breaks and provide for conference evaluation.
2. The conference will be open to CYFD staff, CYFD adoptive parents and children adopted through CYFD free of charge.
3. The Contractor shall work in collaboration with CYFD work/advisory group to allow for adequate planning for a professional conference.
4. CYFD will have final approval of approving a theme, topics, presenters, format, etc. and shall maintain an efficient and timely method of review and approval for decision making.
5. The Contractor shall complete a final assessment report for this training event and forward the results to CYFD within 60 days of completion of the contract. The assessment will comprise of, but is not limited to, information on the trainers and training, goals and objectives of the training, registrants and who actually attended, contact hours or CEU's issued, evaluation supporting data and narrative comments, and a detailed listing of final expenditures.

IV-B Provider Training

1. The Contractor shall in Collaboration with CYFD offer four two-day trainings for Family Support Services Providers. The Contractor shall in collaboration with CYFD offer four two-day trainings for Time-Limited Reunification Providers.
2. The Contractor shall in collaboration with CYFD offer 2 sessions of a 4 day core training for Family Support Services, In-Home Services and Time-Limited Reunification providers.
3. The training shall provide education, be skill-based and will include child welfare training as defined and allowed by the Title IV-B regulations.
4. The training topics and dates will be approved by CYFD.
5. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
6. The Contractor shall be responsible for finding facility where trainings can occur.
7. The Contractor shall provide all training materials and refreshments for all trainings.
8. CYFD shall maintain a timely and efficient method of review and approval for decision-making.
9. The Contractor shall complete a final assessment report for each training event and forward the results to CYFD within 60 days of each training event. The assessment will consist of but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.
10. The Contractor shall not be responsible for providing mileage or per diem reimbursement to attendees.

In-Home Services Training:

1. The Contractor shall in collaboration with CYFD conduct training on topic area that supports the In-Home Services program.
2. The Contractor shall in collaboration with CYFD offer four two-day trainings for In-Home Services Providers.
3. The Contractor shall in collaboration with CYFD offer a four day core training for In-Home Services for providers.
4. The Contractor shall in collaboration with CYFD offer a four day core training for In-Home Services workers employed by CYFD.
5. The training shall provide education, be skill-based and will include child welfare training as defined and allowed by the Title IV-B regulations.
6. The training topics and dates will be approved by CYFD.
7. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
9. The Contractor shall be responsible for finding facility where trainings can occur.
10. The Contractor shall provide all training materials and refreshments for all trainings.
11. CYFD shall maintain a timely and efficient method of review and approval for decision-making.
12. The Contractor shall complete a final assessment report for each training event and forward the results to CYFD within 60 days of each training event. The assessment will consist of, but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.
13. The Contractor shall not be responsible for providing mileage or per diem reimbursement to attendees.

Fatherhood Training, Family Support Services Training:

1. The Contractor shall in collaboration with CYFD assist in coordinating training on topic area that supports the Fatherhood and Family Support Services program.
2. The Contractor shall in collaboration with CYFD offer at least four two-day trainings for Fatherhood and Family Support Services providers.
3. The Contractor shall in collaboration with CYFD offer an evidence based training for Fatherhood and Family Support service providers.
4. The training topics and dates will be approved by CYFD.
5. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
6. The Contractor shall be responsible for finding facility where trainings can occur.
7. The Contractor shall provide all training materials and refreshments for all trainings.
8. CYFD shall maintain a timely and efficient method of review and approval for decision-making.
9. The Contractor shall complete a final assessment report for each training event and forward the results to CYFD within 60 days of each training event. The assessment will consist of, but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.
10. The Contractor will not be responsible for providing mileage and per diem reimbursement to attendees.

Attachment 2 – Budget
Regents of the New Mexico State University

	Adoption Conference	IV-B Provider Training	Fatherhood and Family Support Services Providers	In-Home Services Training (In- house and Contracted)	Annual Budget amount
Personnel					
Program Director, Shelly A Bucher	\$ -	\$ 1,920.00		\$ 1,920.00	\$ 3,840.00
Program Manager, SR. TBD	\$ -	\$ 2,750.00		\$ 2,750.00	\$ 5,500.00
Program Spec, Sr. B. Stanley Tou	\$ -	\$ 1,045.00		\$ 1,045.00	\$ 2,090.00
Fiscal Specialist I, TBD	\$ -	\$ 1,350.00		\$ 1,350.00	\$ 2,700.00
Admin. Asst., Int, Robert Brazell	\$ -	\$ 1,400.00		\$ 1,400.00	\$ 2,800.00
Overtime to help with workshops	\$ -	\$ -		\$ -	\$ -
Fringe @ 32%	\$ -	\$ 2,709.00		\$ 2,709.00	\$ 5,418.00
Fringe @ 17% for overtime	\$ -	\$ -		\$ -	\$ -
Total Personnel	\$ -	\$ 11,174.00		\$ 11,174.00	\$ 22,348.00
Travel**					
Employee**	\$ 3,473.00	\$ 500.00		\$ 500.00	\$ 6,773.00
Total Travel	\$ 3,473.00	\$ 500.00		\$ 500.00	\$ 6,773.00
Supplies					
Office	\$ 300.00	\$ 200.00		\$ 300.00	\$ 800.00
Publications/films	\$ -	\$ 139.00		\$ 214.00	\$ 353.00
Food Products(e.g. snacks, soft drinks, refreshments- working	\$ -	\$ -	\$ 3,000.00	\$ 1,000.00	\$ 7,910.00
Non-Capitalized Equipment	\$ -	\$ -		\$ 300.00	\$ 300.00
Non-Capitalized Equipment	\$ -	\$ -		\$ -	\$ -
Total Supplies	\$ 300.00	\$ 4,249.00	\$ 3,000.00	\$ 1,814.00	\$ 9,363.00
Services					
Postage	\$ 500.00	\$ -		\$ 75.00	\$ 575.00
Communications	\$ -	\$ -		\$ 250.00	\$ 250.00
Printing /Reproduction	\$ 4,000.00	\$ 1,100.00		\$ 250.00	\$ 5,350.00
Rental	\$ 2,000.00	\$ -		\$ 3,030.00	\$ 5,030.00
Catering(e.g snacks, soft drinks, refreshments-working)	\$10,000.00	\$ -		\$ 3,231.00	\$ 13,231.00
Non NMSU Employee Travel	\$ -	\$ -			
Presenters	\$ -	\$ -			
		-			
Prof. Services Contractors	\$ 7,000.00	\$ 1,300.00	\$ 30,000.00	\$ 3,855.00	\$ 39,855.00
Total Services	\$23,500.00	\$ 2,400.00	\$ 30,000.00	\$10,691.00	\$ 64,291.00
Total by Training	\$27,273.00	\$18,323.00	\$ 33,000.00	\$24,179.00	\$ 102,775.00
IDC/F&A Costs	\$2,727.00	\$ 1,832.00	\$ 3,300.00	\$ 2,418.00	\$10,277.00
Total Training Costs	\$30,000.00	\$20,155.00	\$36,300.00	\$26,597.00	\$113,052.00

The total amount of the contract shall not exceed \$452,208.00, including gross receipts tax.

The annual allotments may be changed only with the written permission of the Agency.

The Contractor must provide support documentation for all expenditures on the line item budget, completing the expenditure report form and submitting the form along with the monthly invoice.

The Contractor will be required to provide a 33% match, this match can be in-kind. The Contractor will be required to submit a letter outlining proposed match by the beginning of each fiscal year. The Contractor will also be required to provide a final letter how match was met with the final invoice.

** Per diem and mileage, and other miscellaneous expenses, will be paid in accordance with the New Mexico State University's Travel/Per Diem policies and procedures.

FY13	\$113,052.00
FY14	\$113,052.00
FY15	\$113,052.00
<u>FY16</u>	<u>\$113,052.00</u>
Total	\$452,208.00

ATTACHMENT 3

ADMINISTRATIVE
AND
FISCAL STANDARDS

REVISED – May 12, 2009

For Non-Profit Organizations,

Local Bodies of Government,

And

For-Profit Incorporated Entities

ADMINISTRATIVE STANDARDS

Note: For-Profit contractors are required to adhere to all local, state and federal regulations as applicable to their operations. For-Profit contractors are required to follow audit and reporting requirements set forth in this document.

Board of Directors (as appropriate)

1. The Board shall have a written mission statement approved by the Board of Directors. The Board shall describe the purpose for which the agency provides services.
2. The Board shall approve and review annually the written long-range plan and goals. The long-range plan and goals should describe in general terms the clients that are served and services provided.
3. The Board shall ensure that the agency has current articles of incorporation that meet all of the legal requirements of the governmental jurisdiction in which the contractor is located.
4. The Board shall ensure that the agency has current by laws that are filed with the appropriate local, state, or federal body. At a minimum, the agency by-laws should include:
 - a. Membership (types, qualification, rights, duties);
 - b. Size of Board of Directors;
 - c. Method of selection and removal;
 - d. Duties and responsibilities of officers;
 - e. Committees;
 - f. Quorums;
 - g. Recording of minutes;
 - h. Method for amending by-laws.
5. The Board shall periodically review the appropriateness of its governing documents and adherence to their specifications.
6. The Board shall ensure that the agency complies with applicable legal requirements and regulations of all governmental and legally authorized agencies under whose authorities it operates. These include, but are not limited to those regarding equal employment opportunity, workers compensation, unemployment insurance, affirmative action, safety, licensing, etc.
7. The Board shall conduct a periodic, systematic assessment of the agency's effectiveness.

8. Board members shall be residents of the area served by the organization and representative of the social, economic, linguistic, ethnic, and racial target population. The agency shall not employ a person related to a Board member by consanguinity or affinity within the third degree. This includes, but is not limited to, spouse, mother, father, brother, sister, grandparents, aunt, uncle, niece, nephew, first cousins, mother-in-law, father-in-law, brother-in-law or sister-in-law.
9. The Board shall hold meetings as prescribed in the by-laws but not less than four (4) times per year.
10. An agenda shall be developed and followed for all Board meetings.
11. A permanent record shall be kept of all meetings of the Board. Minutes of the meetings of the agency's Board are required in order to accurately record the decisions made and actions taken. These minutes shall include, but not be limited to, meeting date, names of members attending, topic discussed, decisions reached, actions taken, and attachment of any documents referenced. Board minutes shall be signed and approved by an officer of the Board.
12. The Board shall review and approve all aspects of the agency's operation including policy, personnel, budget, fund-raising, etc., including quarterly financial reports.
13. The Board shall determine the amount of capital outlay expenditures and capitalization policy that must receive prior approval for the Board.
14. The Board shall review and approve agency line item budgets and all subsequent budget adjustments.
15. Provisions shall exist for the orientation of new Board members to the Board. This orientation shall consist of, but not be limited to: the organizational goals and objectives, organizations operations, roles and responsibilities of Board members, financial overview of the organization's assets and liabilities, and receipt of the Department's Board Member Guidance.
16. The Board shall review and approve on an annual basis the Board members and agency personnel who will have signature authority.
17. The Board shall make continual and on-going efforts to provide all Board member with training related to their participation on the Board.

Personnel

1. The agency shall have a current and dated organization chart that accurately reflects the staff structure of authority, responsibility and accountability within the agency. The organizational chart must illustrate the relationship of each position or department to all other positions or departments within the agency.

2. The agency shall have written personnel policies and procedures approved and signed by the Boards. All policies and procedures shall be reviewed annually, and any changes, additions, deletions, etc., shall be dated and signed by the Board. Procedures must be in place that allows employees to provide input into changes in agency and personnel policies and procedures.
3. The agency personnel policies and procedures must include, at a minimum:
 - a. Mission of agency;
 - b. American Disabilities Act;
 - c. Annual Report;
 - d. Benefits;
 - e. Disciplinary Procedures;
 - f. Drug Free Workplace;
 - g. Employee Orientation and Annual Agency Training Plan;
 - h. Equal Employment Opportunity Statement;
 - i. Grievance Procedures;
 - j. Hiring/Firing Policies;
 - k. Hours of Work;
 - l. Job Qualifications and Job Descriptions;
 - m. Law Enforcement Records Checks;
 - n. Leave/Holiday Policy;
 - o. Performance Evaluation System;
 - p. Personnel Files;
 - q. Promotion Policies;
 - r. Quality Assurance;
 - s. Salary Policy and Plan;
 - t. Termination/Resignation Procedures.
4. The agency shall distribute a copy of all personnel policies and procedures to all new employees and make them available to all employees.
5. The agency shall maintain current, written job descriptions and job qualifications for all positions (staff, consultants and direct service volunteers) in the agency. Each job description shall include, at a minimum:
 - a. Job title;
 - b. Salary range;
 - c. Duties;
 - d. Responsibilities of the positions;
 - e. Required minimum experience;
 - f. Required minimum training;
 - g. Required minimum education.
6. The agency shall maintain a current, accurate and confidential personnel record for each paid and direct service volunteer employee. A personnel record on each employee shall contain, at a minimum;

- a. Job description;
- b. Initial application/resume;
- c. Documentation of reference letters;
- d. Result of employment investigation;
- e. Law enforcement records check;
- f. Education/experience required;
- g. Wage and salary information;
- h. Job performance evaluation;
- i. Documentation/verification of all previous and ongoing training (including all component specific training and education);
- j. Incident reports;
- k. Commendations or disciplinary actions (if any);

This information must be reliable, accurate and current. All employee records must be kept in a locked file to ensure confidentiality.

Note: All licensed child care facilities; adolescent shelter cares, mentoring programs experiential wilderness program and respite care services must abide by Children, Youth and Families Department regulations governing criminal record checks.

- 7. The immediate supervisor shall conduct job performance evaluations semi-annually for all new employees and/or at least annually for all current employees. Said evaluation should document the review and results of the evaluation with the employee and be included in the personnel file.
- 8. The agency shall be headed by an agency director appointed by and responsible only to the Board. The Board shall delegate to the director such authority and responsibility necessary to operate the agency. The director shall be responsible for the daily operation of the agency through decision-making, authorization of expenditures, and the implementation of policies and procedures.

Physical Facilities

The physical facilities must meet all licensing requirements per classification and should be located, constructed, equipped and operated to promote the efficient and effective conduct of the contractor's programs, to protect the health and safety of the persons serviced and the staff to promote the integration of those served into the community, to be accessible to persons served, staff and the community, meet the American's with Disabilities Act (ADA) and the Drug-Free Workplace Act of 1988.

Administrative Record keeping

Records and reports (including, but not limited to, fiscal, personnel, program evaluation, management information systems, governance, etc.) should guide the operations, support the assessment and improvement in quality of services, measure and communicate productivity, and

reflect the contractor's status. All records should be retained for a minimum of three (3) years. This would be the three prior years in addition to the current year's records.

FISCAL STANDARDS

Compliance

1. The contractor shall comply with all federal and state statutes, rules and regulations. Cost principles, administrative requirements and audit requirements, applicable to federal grants shall apply to state funds. See attached Source Sheet.
2. The contractor shall comply with all aspects of the provision of the contract, including all insurance, bonding and audit and financial reporting requirements.
3. The contractor shall obtain and maintain at all times during the term of this contract a Blanket Bond covering the activities of the contractor in the amount of no less than 25% of the total (cumulative) dollar amount of the current CYFD contract(s).
4. The contractor shall secure and maintain adequate fire and extended hazard insurance on all property in the custody of the contractor, which is furnished or owned by the Department or in which the Department has a financial interest, within thirty (30) days of the effective date of the current agreement.
5. The contractor is responsible to provide Worker's Compensation Insurance for its employees as required by New Mexico State Law.
6. The contractor shall name Children, Youth and Families Department as an "Additional Insured" with the insurance carrier of the contractor's liability insurance. A copy of the contractor's "Certificate of Liability Insurance" proving compliance with all the above insurance requirements must be mailed to the department within thirty days of the contract effective date.

Children, Youth and Families Department
Contract/Audit Unit
PO Drawer 5160
Santa Fe, NM 87502

FISCAL BOOKS OF RECORDS

The contractor must maintain the following books of record:

1. Chart of Accounts
2. General Ledger
3. Cash receipts and Cash Disbursements Journals

4. General Journal of adjusting entries, correcting entries, accrual entries, and cost allocation entries if not provided for in cash journals.
5. Subsidiary ledgers, if applicable to the organization.
6. Capital Outlay Inventory that includes at a minimum:
 - a. Description of property;
 - b. Serial number or other ID number;
 - c. Date of purchase;
 - d. Acquisition cost by funding source(s);
 - e. Location and use of property;
 - f. Disposition data including date and price, if any.
7. Payroll journals and employee earnings records.
8. Fiscal Policy and Procedures that must include:
 - a. Handling of cash/checks;
 - b. Handling of voided checks;
 - c. Authorized check signatures;
 - d. Bank reconciliation's;
 - e. Separation of duties;
 - f. Accounting system;
 - g. Travel;
 - h. Cost allocation method;
 - i. Accounting policies for donations.

REPORTS

1. The contractor shall complete in full the State and Federal payroll tax forms in accordance with required time period and shall insure payroll taxes are paid within the required time frame.
2. The contractor shall complete in full and submit the required forms of the State Department of Labor.
3. The contractor shall submit timely program and financial reports to the funding agencies as specified in the contracts.

FINANCIAL STATEMENT

The contractor must prepare the following financial statements:

1. Balance Sheet or Statement of New Assets (for governmental and non-profit agencies);

2. Statement of Revenue and Expenditures or Statement of Activities (for government not for profit agencies);
3. Statement of Revenue and Expenditures – Budget to Actual.

RETENTION OF RECORDS

The following are the requirements for the retention of financial records.

1. The contractor shall maintain for three (3) years, (in addition to current year records) detailed accounting and billing records which indicate the date, time, and nature of services rendered, records relating to contract services, and all operating financial documentation which shall be subject to inspection by the Department and if applicable, the State Auditor or their designee.
2. The Department shall have a right to audit billings and related documents both before and after payment. Payments made under a contract between the contractor and the Department shall not foreclose the right of the Department to recover excessive, illegal payments, and /or payments which are not in accordance with the contract.
3. The contractor shall maintain the funds from a contract **separately** in accurate financial records, books, files, and reports in accordance with generally accepted accounting principles, state and federal laws and regulation, and the requirements of the Departments as described in this Administrative and Fiscal Standards Guidance.
4. The financial management systems established by the contractor and its Boards shall ensure it provides fiscal and budgetary controls as well as sound accounting procedures. A Schedule of Revenues & Expenditures Budget to Actual Comparison for each contract must be prepared and submitted to the Department at the same time as the annual financial audit or financial statement. The Schedule must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and a variance column.

Audits

NOTE: Audit and financial reporting requirements are applicable to all contractors of Children, Youth and Families Department.

1. Audits for a contractor receiving under \$100,000.00 per year in cumulative Department funds and whose Board has elected to not conduct an audit (a total of all CYFD contracts awarded to the contractor within a fiscal year):
 - a) The contractor shall prepare financial statements that include a Revenue and Expenditure – Budget to Actual Comparison, Balance Sheet or Statement of New Assets and Income Statement or Statement of Activities. The contractor shall disclose the method of accounting used (cash or accrual) to prepare such

statements. The Revenues and Expenditures – Budget to Actual Comparison statement must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and variance column. A cash disbursement and cash receipt journal cannot take the place of the Balance Sheet and Income Statement. These financial statements shall be submitted to the Department's Contract/Audit Unit within three (3) months of the contractor's fiscal year end.

2. Audits for a contractor receiving \$100,000.00 to \$250,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
 - a) The contractor shall have an Independent Auditor's Report of Agreed-Upon Procedures (AUP) to ensure compliance with contract requirements in accordance with General Accepted Accounting Practice (GAAP). The AUP report shall be submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end.
 - b) The contractor shall ensure that the selected accounting firm performing the AUP report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected accounting firm shall not have provided non-auditing services within the year being reviewed.
3. Audits for a contractor receiving \$250,000.00 or greater per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
 - a) The contractor shall have an Independent Audit Report that conforms to the General Accounting Standards (Yellow Book) as recommended by GAO. This Independent Audit Report shall be submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two year break. The selected auditor shall not have provided non-auditing services within the year being audited.
4. Audit for an contractor receiving over \$500,000.00 per year in cumulative Federal funds (a total of all contracts awarded to the contractor with in a fiscal year) the contractor must receive an audit as required by the U.S. Office of Management and Budget, Circular A-133 Audits of States, Local Governments and Non-Profit Organizations. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.

- a) The Contractor must submit one copy of their audited financial statements within nine (9) months of their fiscal year end to the Agency's Contract/Audit Unit. The Contractor must also submit a copy of the Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected auditor shall not have provided non-auditing services within the year being audited.
5. Financial Statements, AUP and Audits must be mailed to:

Children, Youth and Families Department
Contract/Audit Unit
P.O. Box 5160
Santa Fe, NM 87502

SOURCE SHEET

ADMINISTRATIVE REQUIREMENTS

Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; also known as the Common Rule.

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.

Cost Principles

OMB Circular A-87, Cost Principles for State and Local Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations.

FASB and AICPA Statements and Professional Pronouncements.

AUDITS

OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations.

OMB Compliance Supplement for Audits of States, Local Governments and Non-Profit Organizations.

U.S. General Accounting Office, Government Auditing Standards, (The Yellow Book, current revision)

FASB and AICPA Statements and Professional Pronouncements.